

ACCOUNTANCY EXAMINING BOARD[193A]**Adopted and Filed**

Pursuant to the authority of Iowa Code section 542.4, the Accountancy Examining Board hereby amends Chapter 12, "Fees," Iowa Administrative Code.

The Board adopts an amendment to increase the firm initial and renewal fee to \$100 annually. The fee increase will bring the firm permit fees in line with the costs of regulating the accounting profession.

Notice of Intended Action for this amendment was published June 30, 2010, in the Iowa Administrative Bulletin as **ARC 8868B**. No comments were received. This amendment is identical to that published under Notice of Intended Action.

This amendment is intended to implement Iowa Code chapters 17A, 272C, 542, and 546.

This amendment shall become effective October 13, 2010.

The following amendment is adopted.

Amend rule 193A—12.1(542) as follows:

193A—12.1(542) Required fees. The following is a schedule of the fees for examinations, certificates, licenses, permits and renewals adopted by the board:

Initial CPA examination application:

Paid directly to CPA examination services	not to exceed \$1500
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Reexamination:

Paid directly to CPA examination services	not to exceed \$1500
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Original issuance of CPA certificate or LPA license by examination (fee includes wall certificate)	\$100
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Original issuance of CPA certificate by reciprocity or substantial equivalency	\$100
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CPA wall certificate or LPA license issued by reciprocity or substantial equivalency	\$50
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Replacement of lost or destroyed wall CPA certificate or LPA license	\$50
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Original issuance of attest qualification	\$100
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Biennial renewal of CPA certificate or LPA license—active status	\$100
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Late renewal of CPA certificate or LPA license within 30-day grace period (July 1 to July 30)—active status	\$25
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Biennial renewal of CPA certificate or LPA license—inactive status	\$50
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Late renewal of CPA certificate or LPA license within 30-day grace period (July 1 to July 30)—inactive status	\$10
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Penalty for failure to comply with continuing education requirements	\$50 to \$250
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Original issuance of firm permit to practice	\$50 <u>\$100</u>
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Annual renewal of firm permit to practice	\$50 <u>\$100</u>
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Reinstatement of lapsed CPA certificate or LPA license	\$100 + renewal fee + \$25 per month of expired registration
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Reinstatement of lapsed firm permit to practice	\$100 + renewal fee + \$25 per month of expired registration
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Interstate Transfer Form	\$25
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~~The board has not yet established a fee schedule for annual renewals commencing with certificates and licenses that expire on and after June 30, 2010, and will amend the rules when the revised fee schedule is available.~~

[Filed 8/10/10, effective 10/13/10]

[Published 9/8/10]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 9/8/10.